

# INTERMEDIATE EDUCATION (IRELAND).

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ACCOUNT of the RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1903; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.



*(Presented pursuant to Act 41 & 42 Vict. c. 66, s. 10.)*

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*Ordered, by The House of Commons, to be Printed  
15 February 1905.*

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## ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE

## CAPITAL ACCOUNT. - - - -

RECEIPTS:	Securities.			CASH.		
	£	s.	d.	£	s.	d.
Balance on 1st January 1903 . . . . .	1,099,171	7	3	—	—	—
Surplus Income transferred from Income Account . . . . .	—	—	—	50,000	—	—
Securities purchased, viz., Consolidated 2½ per cent. Stock . . . . .	54,430	6	4	—	—	—
Cash proceeds of Securities sold (as per contra) . . . . .	—	—	—	40,324	6	6
£	1,153,607	13	7	90,324	6	6

## LOAN ACCOUNT. - - - -

	£	s.	d.
Balance on 1st January 1903 . . . . .	1,535	—	—
Advances to Managers of Schools . . . . .	12,404	—	—
£	14,039	—	—

## INCOME ACCOUNT. - - - -

RECEIPTS:				£	s.	d.
				£	s.	d.
Balance on 1st January 1903 . . . . .	—	—	—	17,897	19	2
Interest of Securities . . . . .	30,783	19	—	—	—	—
Interest on Cash on deposit . . . . .	529	15	11	—	—	—
Examination Fees . . . . .	1,045	18	3	—	—	—
Income Tax (refunded) . . . . .	1,676	5	3	—	—	—
Sales of Publications . . . . .	40	4	9	—	—	—
Sales of Waste Paper . . . . .	1	15	3	—	—	—
Share of Local Taxation Duties . . . . .	39,430	14	—	—	—	—
Proceeds of sale of Securities . . . . .	40,324	6	6	—	—	—
Interest on Advances to Managers of Schools . . . . .	2	18	9	—	—	—
Restitution . . . . .	—	5	—	—	—	—
				133,836	2	8
£	151,734	1	10			

Examined,  
C. H. Arolsdal.

I certify that this Account has been examined

## EDUCATION BOARD for IRELAND, for the Year ended 31st December 1903.

## CAPITAL ACCOUNT.

EXPENDITURE.	Securities.	Cash.
	£ s. d.	£ s. d.
Cash invested in Government Securities, as per return - - - - -	—	50,000 - -
Securities sold, viz., Consolidated 2½ per cent. Stock	45,500 - -	—
Cash transferred to Income Account - - -	—	40,324 6 6
Balance on 31st December 1903 - - -	1,108,127 13 7	—
£	1,153,627 13 7	90,324 6 6

## LOAN ACCOUNT.

	£ s. d.
Balance on 31st December 1903 - - - - -	14,039 - -
£	14,089 - -

## INCOME ACCOUNT.

EXPENDITURE:	£ s. d.	£ s. d.
ADMINISTRATION:		
Permanent Salaries - - - - -	3,227 17 1	
Pay of Writers - - - - -	734 6 10	
Inspectors' Remuneration - - - - -	1,373 8 -	
Rent of Offices - - - - -	64 12 4	
Printing and Stationery - - - - -	642 11 11	
Incidental Expenses - - - - -	744 3 4	6,786 19 6
EXAMINATIONS:		
Examiners' Remuneration - - - - -	3,978 14 6	
Central Superintendents' Remuneration - - - - -	3,502 - -	
Printing and Stationery - - - - -	1,652 19 9	
Hire of Rooms - - - - -	288 16 6	
Locomotive Expenses - - - - -	575 18 9	
Petty Expenses - - - - -	1,023 15 4	11,022 4 10
REWARDS:		
Exhibitions and Money Prizes - - - - -	10,404 - -	
Medals and minor Prizes - - - - -	1,058 12 3	11,462 12 3
SCHOOL GRANT - - - - -	- - - - -	57,482 12 5
ADVANCES TO MANAGERS OF SCHOOLS - - - - -	- - - - -	12,404 - -
MISCELLANEOUS:		
Income Tax (to be refunded) - - - - -	- - - - -	1,430 7 2
Law Costs - - - - -	- - - - -	115 13 5
Surplus Income transferred to Capital Account - - - - -	- - - - -	60,000 - -
Balance on 31st December 1903 - - - - -	- - - - -	1,029 12 3
£		151,784 1 10

under my direction, and is correct.

T. J. Bellingham Brady,  
Accounting Officer.

20 September 1904.

D. C. Richmond,  
Comptroller and Auditor General.

[illegible]

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*C. A. McLaughlin, Director*  
*University of Illinois*

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Accounts of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1903; prepared and submitted for the information of Parliament, in pursuance of the 10th section of the Act 41 & 42 Vict. c. 66.

#### CAPITAL ACCOUNT.

1. The Securities shown in the Capital Account of the Board consist of a sum of Capital. 1,000,000*l.* charged upon the Irish Church Temporalities Fund (Act 41 & 42 Vict. c. 66, s. 8), and of Consolidated Stock in which surplus income has been invested.

During the year 1903 a sum of 30,000*l.* was transferred from the Income Account and invested in 2½ per cent. Consolidated Stock. On the other hand, a sum of 40,324*l.* 6*s.* 6*d.* was realised in the year by the sale of 45,500*l.* Consols, and transferred to the Income Account for the purpose of providing for current expenditure, and for advances to Managers of Schools.

The balance of the Capital Account at the close of the year consisted of the charge of 1,000,000*l.* upon the Irish Church Fund, and of 108,127*l.* 13*s.* 7*d.*, 9½ per cent. Consolidated Stock.

#### LOAN ACCOUNT.

2. Advances amounting to 12,404*l.* were made during the year to Managers of Advances to Schools, to enable them to provide equipment and appliances for the teaching of practical Managers. science and similar purposes. The total amount of the advances outstanding at the end of the year was 14,039*l.*

#### INCOME ACCOUNT.

3. The balance of the Income Account at the beginning of the year was Income and 17,897*l.* 19*s.* 2*d.*, to which has been added 40,324*l.* 6*s.* 6*d.* transferred from the Expenditure. Capital Account, and 93,511*l.* 16*s.* 2*d.* received during the year, making a total of 151,734*l.* 1*s.* 10*d.*

The expenditure on Administration, Examinations, Rewards, School Grant, and Miscellaneous amounted to 88,300*l.* 9*s.* 7*d.*, which, with the addition of 12,404*l.* advanced as stated above to Managers of Schools, and 50,000*l.* transferred to the Capital Account, makes a total of 150,704*l.* 9*s.* 7*d.* on the Discharge side of the Account, leaving a balance at the close of the year of 1,029*l.* 12*s.* 3*d.*

4. There has been a change since last year in the method of distributing the School School Grant. The payments to the School Managers now depend only on the number of pupils who pass the examination, a capitation rate having been fixed for a pass in each grade, subject to an addition of 50 per cent. for pupils who obtain honours.

*D. C. Rickwood,*  
Comptroller General of the Receipt and Issue  
of His Majesty's Exchequer, and  
Auditor General of Public Accounts.

Exchequer and Audit Department,  
11th November 1904.